

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-4

January 20, 1956


Issuance of Export Stamps

Proprietors of distilleries, internal revenue
bonded warehouses, and industrial alcohol
plants and warehouses, and others concerned:

The purpose of this industry circular is to announce an interim procedure, pending revision of regulations, for the issuance of export stamps to proprietors by storekeeper-gaugers rather than by the district director. The interim procedure will become effective March 1, 1956.

Under the provisions of the regulations export stamps are required to be placed on distilled spirits and alcohol withdrawn without payment of tax for (a) exportation, (b) use as supplies on vessels and aircraft, (c) transfer to customs manufacturing bonded warehouses, or (d) deposit in foreign-trade zones. Such stamps are prescribed for packages and other bulk containers of distilled spirits and for all containers of alcohol (including cases of bottled alcohol) so withdrawn. Effective January 1, 1955, no charge is made for such stamps on issuance to proprietors under section 5009, Internal Revenue Code. Therefore, it is now considered feasible to provide for the more convenient issuance of such stamps by the storekeeper-gauger, as in the case of wholesale liquor dealer's stamps, rather than by the district director. Further, to continue the requirement that such stamps be procured from the district director would in large measure nullify any advantage to the proprietor in cases where the storekeeper-gauger is authorized to execute the permit for withdrawal.

Accordingly, where export stamps are required to be used, the storekeeper-gauger will issue such stamps to the proprietor when the permit for removal has been executed. The district director will no longer issue such stamps to proprietors.


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